	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Pct of Payroll added for Direct Expenses	10.68%	16.79%	15.84%	16.76%								
2		(actual)	(actual)	(actual)	(actual)								
3													
4	***1988-1991 Comparative Budgets***	Actual	Actual	Actual	Projected	Pct Diff	Pct Diff	Pct Diff		PCT OF TOTAL			
5		1988	1989	1990	1991	88>90	89>90	90>91		1988	1989	1990	1991
6													
7	**SALES AND ROYALTY INCOME**												
8	Subscription Sales	372,997	454,287	491,929	411,600	32%	8%	-16%		51%	83%	64%	64%
9	Back Issue Sales	3,541	7,917	13,492	12,000	281%	70%	-11%		0%	1%	2%	2%
10	Mailing List Sales	17,877	19,273	24,851	20,950	39%	29%	-16%		2%	4%	3%	3%
11	Direct Distribution Sales	67,998	80,700	89,771	81,500	32%	11%	-9%		9%	15%	12%	13%
12	Warner Sales	56,685	59,227	87,993	81,000	55%	49%	-8%		8%	11%	11%	13%
13	Book & Other Product Sales	23,107	30,232	33,350	20,000	44%	10%	-40%		3%	6%	4%	3%
14	Book, CD-ROM & GBN Royalty Income	167,500	10,000	45,000	5,000	-73%	350%	-89%		23%	2%	6%	1%
15	Book, CD-ROM & GBN Production Monies	112,500	24,193	25,312	9,700	-78%	5%	-62%		16%	4%	3%	2%
16	Change In Sub Liability	-96,972	-137,819	-45,214	0	-53%	-67%	-100%		-13%	-25%	-6%	0%
17	**INCOME SUBTOTAL**	**725,233**	**548,011**	**766,486**	**641,750**	**6%**	**40%**	**-16%**		**100%**	**100%**	**100%**	**100%**
18													
19	**OTHER INCOME**												
20	Chronicle Income	28,600	28,600	28,050	28,000	-2%	-2%	0%		53%	32%	13%	47%
21	Unclassifieds Income	4,494	4,928	7,991	8,000	78%	62%	0%		8%	6%	4%	14%
22	Misc Royalty Income	2,371	2,788	2,038	2,000	-14%	-27%	-2%		4%	3%	1%	3%
23	Production Projects Income	0	0	401	0	all +	all +	-100%		0%	0%	0%	0%
24	Contributions General	12,736	29,252	22,402	12,000	76%	-23%	-46%		23%	33%	10%	20%
25	Contributions WEI	0	15,727	50,267	0	all +	220%	-100%		0%	18%	23%	0%
26	Cyberthon Income	0	0	96,865	0	all +	all +	-100%		0%	0%	44%	0%
27	Library Project Income	0	0	0	0	all +	all +	all +		0%	0%	0%	0%
28	Environmental Projects Income	0	0	0	0	all +	all +	all +		0%	0%	0%	0%
29	Interest Income	4,332	3,899	5,893	6,000	36%	51%	2%		8%	4%	3%	10%
30	Sale of Assets	0	25	1,000	0	all +	3900%	-100%		0%	0%	0%	0%
31	Miscellaneous Income	1,895	2,843	3,607	3,000	90%	27%	-17%		3%	3%	2%	5%
32	Pass Thru Grants Contrib. to Gen'l OH	0	0	0	0	all +	all +	all +		0%	0%	0%	0%
33	**TOTAL OTHER INCOME**	**54,429**	**88,062**	**218,513**	**59,000**	**301%**	**148%**	**-73%**		**100%**	**100%**	**100%**	**100%**
34													
35	Grants Income	19,750	15,100	15,575	0	-21%	3%	-100%					
36	***TOTAL REVENUE***	***799,412***	***651,173***	***1,000,574***	***700,750***	**25%**	**54%**	**-30%**					
37													

	A	B	C	D	E	F	G	H	I	J	K	L	M
38	COST OF SALES												
39	Circulation Pay	45,088	46,425	32,550	35,000	-28%	-30%	8%		6%	9%	6%	7%
40	Sub Fulfillment	36,137	36,238	29,800	35,000	-18%	-18%	17%		5%	7%	5%	7%
41	Sub Premium Offers	0	25,076	1,587	0	all +	-94%	-100%		0%	5%	0%	0%
42	MacSub Fulfillment OPS	4,388	154	827	0	-81%	437%	-100%		1%	0%	0%	0%
43	MacSUB Fulfillment Pay	24,841	27,995	22,278	25,000	-10%	-20%	12%		3%	5%	4%	5%
44	Circulation Promo & DM	18,319	6,093	19,032	21,000	4%	212%	10%		2%	1%	3%	4%
45	Renewal & Billing Expenses	20,514	10,175	22,367	23,000	9%	120%	3%		3%	2%	4%	4%
46	Insert Expenses	10,855	11,420	11,023	12,000	2%	-3%	9%		1%	2%	2%	2%
47	Credit Card Discount	1,692	2,965	3,795	3,500	124%	28%	-8%		0%	1%	1%	1%
48	Direct Distributor Expenses	5,938	5,887	8,437	9,000	42%	43%	7%		1%	1%	1%	2%
49	Warner Expenses	10,511	11,601	11,237	12,000	7%	-3%	7%		1%	2%	2%	2%
50	Printing Magazine	90,885	94,884	95,598	99,000	5%	1%	4%		12%	17%	17%	18%
51	Mailing List Fulfillment	2,725	2,554	3,164	3,000	16%	24%	-5%		0%	0%	1%	1%
52	WER Editorial Pay	50,321	57,115	57,824	42,000	15%	1%	-27%		7%	11%	10%	8%
53	WER Editorial OPS	400	5,000	20,176	24,000	4944%	304%	19%		0%	1%	3%	4%
54	Writers and Contributors	31,190	31,565	30,919	32,000	-1%	-2%	3%		4%	6%	5%	6%
55	Misc Editorial Expenses	2,626	9,613	4,826	8,000	84%	-50%	66%		0%	2%	1%	1%
56	Pre Press	17,427	19,385	17,314	19,000	-1%	-11%	10%		2%	4%	3%	4%
57	Research Pay	19,139	18,387	14,359	15,000	-25%	-22%	4%		3%	3%	2%	3%
58	Research Expense	1,858	5,149	2,214	3,000	19%	-57%	36%		0%	1%	0%	1%
59	Production Pay	51,032	53,010	56,349	56,000	10%	6%	-1%		7%	10%	10%	10%
60	Production OPS	38	0	288	2,000	652%	all +	595%		0%	0%	0%	0%
61	Outside Production Work	3,805	5,027	6,150	5,000	62%	22%	-19%		1%	1%	1%	1%
62	Production Supplies	4,074	2,082	2,684	3,000	-34%	29%	12%		1%	0%	0%	1%
63	Book, CD-ROM & GBN Pay *	152,597	7,169	312	5,508	-100%	-96%	1663%		21%	1%	0%	1%
64	Book, CD-ROM & GBN OPS *	58,817	845	48,750	0	-17%	5669%	-100%		8%	0%	8%	0%
65	Book, CD-ROM & GBN Expenses *	42,687	3,211	8,172	5,550	-81%	154%	-32%		6%	1%	1%	1%
66	Purchase & Promo of Books etc.	9,296	20,293	16,036	12,000	72%	-21%	-25%		1%	4%	3%	2%
67	Fulfillment of Books	1,701	2,821	5,445	3,000	220%	93%	-45%		0%	1%	1%	1%
68	Chronicle Expenses	22,952	21,531	24,406	24,000	6%	13%	-2%		3%	4%	4%	4%
69	Change in Inventory	0	0	0	0	all +	all -	all -		0%	0%	0%	0%
70	TOTAL COST OF SALES	741,854	543,669	577,922	536,558	-22%	6%	-7%		100%	100%	100%	100%
71													
72	GROSS MARGIN	57,558	107,503	422,652	164,192	634%	293%	-61%					
73													

	A	B	C	D	E	F	G	H	I	J	K	L	M
74	**GENERAL AND ADMINISTRATIVE EXPENSES**												
75	Office Pay	31,813	30,028	36,221	36,000	14%	21%	-1%		18%	16%	11%	15%
76	Pub and Admin Pay	12,940	16,052	24,749	26,000	91%	54%	5%		7%	8%	7%	11%
77	Pub and Admin Pre Project Pay	765	4,713	2,346	5,000	207%	-50%	113%		0%	2%	1%	2%
78	Director Pay	0	0	20,517	35,000	all +	all +	71%		0%	0%	6%	15%
79	Insurance Workers Comp	2,694	5,158	3,460	5,000	28%	-33%	45%		2%	3%	1%	2%
80	Insurance Other	1,715	2,186	1,942	1,800	13%	-11%	-7%		1%	1%	1%	1%
81	Paid Vacation & Bonus Expense	10,660	9,764	6,236	8,000	-42%	-36%	28%		6%	5%	2%	3%
82	Kaiser Health Plan	3,237	3,828	5,111	6,000	58%	34%	17%		2%	2%	1%	3%
83	Taxes Other	2,148	2,040	3,351	2,000	56%	64%	-40%		1%	1%	1%	1%
84	Taxes Payroll	24,889	25,059	28,584	28,000	15%	14%	-2%		14%	13%	8%	12%
85	Office and Computer Supplies	5,780	3,446	10,204	8,000	77%	196%	-22%		3%	2%	3%	3%
86	Equip Rental Maint and Supplies	6,890	7,972	4,655	5,000	-32%	-42%	7%		4%	4%	1%	2%
87	Depreciation			11,366		all +	all -	-100%		0%	0%	3%	0%
88	Amortization			4,834		all +	all -	-100%		0%	0%	1%	0%
89	Telephone	8,576	6,281	6,777	7,000	-21%	8%	3%		5%	3%	2%	3%
90	Postage & FAX	11,244	10,210	8,583	10,000	-24%	-16%	17%		6%	5%	2%	4%
91	Container Rent	2,410	2,510	2,610	2,640	8%	4%	1%		1%	1%	1%	1%
92	Building Rent	35,248	36,523	37,182	37,500	5%	2%	1%		20%	19%	11%	16%
93	Building Maintenance	1,097	1,414	1,963	2,500	79%	39%	27%		1%	1%	1%	1%
94	Utilities	5,218	3,978	3,251	3,500	-38%	-18%	8%		3%	2%	1%	1%
95	WEI Fundraising Salaries	0	18	0	0	all +	-100%	all -		0%	0%	0%	0%
96	WEI Fundraising OPS	0	10,894	14,000	0	all +	29%	-100%		0%	6%	4%	0%
97	WEI Fundraising Expenses	0	4,807	3,570	0	all +	-26%	-100%		0%	2%	1%	0%
98	Cyberthon Salaries	0	0	3,022	0	all +	all -	-100%		0%	0%	1%	0%
99	Cyberthon OPS	0	0	14,500	0	all +	all -	-100%		0%	0%	4%	0%
100	Cyberthon Expenses	0	0	71,764	0	all +	all -	-100%		0%	0%	21%	0%
101	Library Project Salaries	0	0	3,302	0	all +	all -	-100%		0%	0%	1%	0%
102	Library Project OPS	0	0	125	0	all +	all -	-100%		0%	0%	0%	0%
103	Library Project Expenses	0	0	230	0	all +	all -	-100%		0%	0%	0%	0%
104	Environmental Projects Salaries	0	0	54	0	all +	all -	-100%		0%	0%	0%	0%
105	Environmental Projects OPS	0	0	0	0	all +	all -	all -		0%	0%	0%	0%
106	Environmental Projects Expenses	0	0	31	0	all +	all -	-100%		0%	0%	0%	0%
107	Legal Professional and Copyright	3,887	4,433	1,323	2,000	-66%	-70%	51%		2%	2%	0%	1%
108	Interest and Penalties	2,783	2,523	2,075	2,000	-25%	-18%	-4%		2%	1%	1%	1%
109	Bank Service Fees	1,347	554	586	600	-57%	6%	2%		1%	0%	0%	0%
110	Misc Pub and Admin Expenses	0	0	3,664	4,000	all +	all -	9%		0%	0%	1%	2%
111	Misc Expenses	1,414	1,321	1,236	1,500	-13%	-6%	21%		1%	1%	0%	1%
112	WELL Repay Expenses	-3,600	-2,996	0	0	-100%	-100%	all -		-2%	-2%	0%	0%
113	**TOTAL GEN AND ADMIN EXPENSES**	**173,155**	**192,716**	**343,424**	**239,040**	**98%**	**78%**	**-30%**		**100%**	**100%**	**100%**	**100%**
114													
115	Grants Expense	19,750	15,075	15,000	0	-24%	0%	-100%					
116	**CHANGE IN FUND BALANCE**	***-135,347***	***-100,288***	***64,229***	***-74,848***	**-147%**	**-164%**	**-217%**					
117													
118													

	A	B	C	D	E	F	G	H	I	J	K	L	M
119	**Dept. Contributions to General Overhead**												
120	Circ/Full/Dir Sales Contrib. to General C	0	0	35,000	35,000	all +	all +	0%		na	na	na	26%
121	Edit/Research Contrib. to General O/H	0	0	45,000	45,000	all +	all +	0%		na	na	na	34%
122	Production Contrib. to General O/H	0	0	45,000	45,000	all +	all +	0%		na	na	na	34%
123	Book, CD-ROM & GBN Contrib. to General	0	0	10,000	0	all +	all +	-100%		na	na	na	0%
124	Chronicle Contrib. to General O/H	0	0	6,000	6,000	all +	all +	0%		na	na	na	4%
125	Unclassifieds Contrib. to General O/H	0	0	2,500	2,500	all +	all +	0%		na	na	na	2%
126	WEI FR Contrib. to General O/H	0	0	8,500	0	all +	all +	-100%		na	na	na	0%
127	WEI Cyberthon Contrib. to General O/H	0	0	5,000	0	all +	all +	-100%		na	na	na	0%
128	WEI Library Contrib. to General O/H	0	0	2,000	0	all +	all +	-100%		na	na	na	0%
129	WEI Envir. Contrib. to General O/H	0	0	1,000	0	all +	all +	-100%		na	na	na	0%
130	Pass Thru Grants Contrib. to General O/H	0	0	500	0	all +	all +	-100%		na	na	na	0%
131	**Total Dept. Contribs. to General O/H**	*0*	*0*	*160,500*	*133,500*	*all +*	*all +*	*-17%*		*na*	*na*	*na*	*100%*
132													
133													
134													

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$124,000